GOVERNMENT OF HIS HIGHNESS THE MAHARAJA
OF MYSORE

MYSORE CIVIL ACCOUNT CODE

VOLUME I

APPENDIX III

GENERAL RULES, PRINCIPLES AND DETAILS OF CLASSIFICATION IN THE PUBLIC ACCOUNTS

ISSUED BY THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

BANGALORE:
PRINTED AT THE GOVERNMENT PRESS
1927

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GENERAL RULES, PRINCIPLES AND DETAILS OF CLASSIFICATION IN THE PUBLIC ACCOUNTS.

(APPENDIX III TO MYSORE CIVIL ACCOUNT CODE, VOL. I.)

CHAPTER I.—GENERAL RULES AND PRINCIPLES OF CLASSIFICATION.

Accounts Classification.

Broadly speaking, the transactions in the Public Account fall under three groups :—(1) Revenue (2) Expenditure (Service head) and (3) Debt. Groups 1 and 2 represent receipts and payments on account of Revenue and Expenditure of Government. Group 3 represents receipts and payments in respect of which Government become liable to repay the moneys received or have a claim to recover the amount paid.

2. Each of these groups is further divided for purposes of accounts. In the case of Revenue and Expenditure heads, the main unit of classification is known as the Major head, which is divided into Minor heads, each of which has a number of subordinate heads, generally known as Detailed heads.

3. The detailed classification of Account heads used in the Public Account is given in Chapter 2, in three parts. (Part I—Revenue heads, Part II—Expenditure heads and Part III—Debt heads—both receipts and disbursements.)

4. (*a*) In part II, only the Major, Minor and Sub-heads (under some minor heads) of account are given. The charges under each minor or sub-head are generally classified under the following detailed heads :—

1. Salaries.
2. Establishments.
3. Travelling Allowance.
4. Contingencies.
5. Supplies and Services. (Special charges.)

(*b*) The exact significance of the above expressions is given below :—

(1) *Salaries.*— This division is intended for salaries (including the personal allowances) of Gazetted officers.

House-rent allowances, local allowance, special charge allowance, and other allowances given for special duties or for a special purpose are shown under this division or "Establishments," according as they pertain to the one or the other.

(2) *Establishments.*—The distinction between "Salaries" and "Establishments" is mainly that between the Gazetted and Non-gazetted officers.

(3) *Travelling Allowance.*—This head includes permanent travelling allowances, horse allowance and conveyance allowances. Provision is made under it separately for officers and establishments. Fixed Travelling allowance is also shown separately under the head.

(4) *Contingencies.*—The term "Contingencies" means only the petty expenditure incidental to the carrying on of business and includes the following items amongst others. Such expenditure is of much the same kind whatever the department be to which the officer incurring them belongs :—

Rents, rates and taxes.	Carriage of tents and records.
Purchase of furniture.	Hot-weather establishments.
Do books.	Postage charges.
Repairs to furniture.	Miscellaneous office expenses.
Clothing to peons, etc.	

(5) *Supplies and Services.*—This division "Supplies and Services" is intended for record of charges which, not being 'Salaries', 'Establishments' or 'Travelling Allowance' are not also "Contingent charges" as defined above, but some expenditure peculiar to the department incurring them and are special in themselves, *i.e.*, charges which are not merely incidental but represent the main and proper activities of the department, for example, rewards to informers, books for a public library, exhibits for a Museum, etc.

5. Uniformity in nomenclature and in arrangement of heads is essential. Frequent changes in classification are inconvenient and undesirable. No new head should be opened without the sanction of the Comptroller.

General Principles of Classification.

6. The classification in the public account has closer reference to the department in which the revenue or expenditure occurs, than to the object of the revenue or expenditure or the grounds upon which it is sanctioned.

NOTE.—Thus, when Deputy Commissioners keep rain gauges and report rainfall, the expenditure is classified as Deputy Commissioners' contingent expenditure under "Land Revenue" and not under "Meteorological Department." Expenditure on public Works by the Public Works Department has to be charged in the accounts of that department and may not be passed on for charge in the Civil Department against the department benefitted by the expenditure.

7. Payments for cost of land taken up under a declaration issued by the Public Works Department will be met out of the budget grant of that department and debited in the civil accounts as charges adjustable by the Public Works Department. But if the land be for any Local Fund, the compensation payable for it will be charged to the fund, or if it be for any purposes other than public works, the cost will be charged to the department for which the land is taken up.

8. The classification of the sale proceeds of Government

land and buildings is regulated in accordance with the schedule given below :—

Sale proceeds of land, etc.	Head to which creditable
(*a*) When the cost of the land was originally debited to a Commercial Department for which regular Capital and Revenue Accounts are kept.	The Capital or Revenue Account of the project, as the case may be.
(*b*) When the cost of the land was originally debited to a Revenue or Public service department, such as Forest, Excise, Police, under departmental regulations.	The Departmental or the Revenue head concerned.
(*c*) When the cost was not so debited :—	
(i) The rights of Government in agricultural land.	I. Land Revenue.
(ii) All other items.	XIII. Miscellaneous.

Sale proceeds of buildings (including the actual area occupied by or auxiliary to a building	Head to which creditable
(*a*) When the cost of the building was originally debited to a Commercial Department for which regular Capital and Revenue Accounts are kept.	The Capital or Revenue Account of the project, as the case may be.
(*b*) When the sale is of buildings, the cost of which was originally debited to a Revenue Department, such as Excise or Forest, under departmental regulations.	The Departmental or the Revenue head concerned.
(*c*) In all other cases :—	
(i) If sold in the Public Works Department.	XIX. Civil Works.
(ii) If sold by Civil Agency.	XIII. Miscellaneous-Sale of lands and houses.
(iii) If the building belongs to Military Works.	XXIII. Army, 4. Military Works.